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**STATE BOARD OF EQUALIZATION**

August 6, 1952

The M--- Cpmpany  
XX-XX --- Avenue  
--- --- XX, New York

Account No. B-XXXXXXX

Attention: Mr. G. P. B---

Gentlemen:

In your letter in response to ours of June 19 and received here July 7 you take the position that you are not required to collect the California use tax because you do not maintain a place of business in this State.

We enclose a copy of Sales and Use Tax Ruling 73. It has been reported to us by our San Francisco district office that you do have an office in that city although that office does not handle billing and collections. You state in your letter that your California quarters "is little more than a promotional mail address and an occasional meeting place for our west coast agents". It would appear to us that this constitutes an "office or premises regularly used by a retailer for the transaction of business" within the meaning of Ruling 73.

It is therefore, our opinion that you do maintain a place of business in this State and are required to collect the California use tax with respect to any tangible personal property purchased for use in this State not otherwise exempt when the purchase is made under conditions rendering the sales tax inapplicable. These conditions are set forth in Ruling 55, copy enclosed. Where the sales tax is the applicable tax you are, of course, required to make returns and payments of the amount of the tax to the State.

Very truly yours,

E. H. Stetson  
Tax Counsel

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